

Exhibit “G”

Execution Copy

BILL OF SALE AND ASSIGNMENT OF ACCOUNTS

SPIEGEL ACCEPTANCE CORPORATION, a corporation organized under the laws of Delaware with an office c/o Eddie Bauer Holdings, Inc., 15010 NE 36th Street, Redmond, Washington 98052 ("***Seller***"), hereby absolutely sells, transfers, assigns, sets-over and conveys to MIDLAND FUNDING LLC, a limited liability company organized under the laws of Delaware with an office c/o Encore Capital Group, Inc. at 8875 Aero Drive, Suite 200, San Diego, California 92123, ("***Buyer***") without recourse and without representations or warranties, express or implied, of any type, kind or nature except as set forth in the Agreement (hereinafter defined):

(a) all of Seller's right, title and interest in and to each of the Accounts identified in the Account schedule attached hereto as Exhibit A (the "***Accounts***"), and

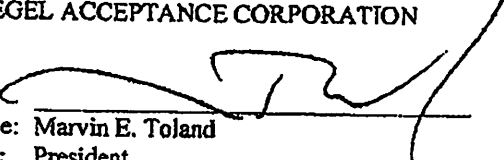
(b) all principal, interest or other proceeds of any kind with respect to the Accounts, but excluding any payments or other consideration received by or on behalf of Seller on or prior to October 31, 2007, with respect to the Accounts.

This Bill of Sale and Assignment is being executed and delivered pursuant to and in accordance with the terms and provisions of that certain Purchase and Sale Agreement made and entered into by and between Seller and Buyer dated of even date herewith (the "***Agreement***"). The Accounts are defined and described in the Agreement and are being conveyed hereby subject to the terms, conditions and provisions set forth in the Agreement.

This Bill of Sale and Assignment shall be governed by the laws of the State of New York without regard to the conflicts-of-laws rules thereof.

DATED: December 4, 2007


SPIEGEL ACCEPTANCE CORPORATION

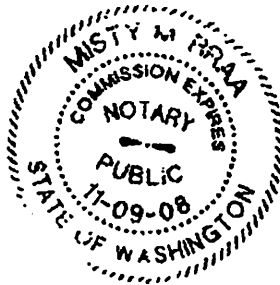
By: 
Name: Marvin E. Toland
Title: President

STATE OF WASHINGTON)
COUNTY OF King) ss:

On this the 4 day of December, 2007, before me the undersigned officer, personally appeared Marvin E. Toland, who acknowledged him himself to be the President of Spiegel Acceptance Corporation, a Delaware corporation, signer and sealer of the foregoing instrument, and that he/she as such officer, being authorized so to do, acknowledged the execution of the same to be his/her free act and deed as such officer and the free act and deed of said corporation.

IN WITNESS WHEREOF, I hereunto set my hand.


Commissioner of the Superior Court
Notary Public



Signature Page Midland Bill of Sale